



PUEBLO OF LAGUNA
P.O. Box 194
LAGUNA, NEW MEXICO 87026



Office of:
The Governor
The Secretary
The Treasurer

(505)552-6654
FAX: (505)552-6941

ORDINANCE OF THE PUEBLO COUNCIL

Ordinance No. 200-10

Re: Amendment No. 2 to Cigarette Tax Ordinance No. 200-10

WHEREAS, the Pueblo of Laguna is a federally-recognized Indian Tribe organized pursuant to the Indian Reorganization Act of 1934; and

WHEREAS, the authority to levy and collect taxes on persons and entities engaged in activity on Pueblo lands is vested in the Pueblo Council by Article IV, Section 2(f) of the Pueblo Constitution; and

WHEREAS, on May 18, 2010 the Pueblo Council adopted Ordinance No. 200-10 enacting the Pueblo of Laguna Cigarette Tax Ordinance; and

WHEREAS, Ordinance No. 200-10 as enacted applies to the sale of cigarettes on lands that include "all lands held by the United States in trust for the Pueblo;" and

WHEREAS, the 2010 amendments to the New Mexico Cigarette Excise Tax Act creating a New Mexico Tax Credit Stamp apply to land held in trust by the United States for an individual tribe and also apply to land held in trust by the United States for the Nineteen Pueblos pursuant to Public Law 95-232 (the "Indian Pueblo Cultural Center Trust Land"); and

WHEREAS, Indian Pueblos Marketing, Inc. ("IPMI") is a corporation owned by the Nineteen Pueblos and organized under 25 U.S.C. § 477, and sells cigarettes on the Indian Pueblo Cultural Center Trust Land to generate funds to support the Indian Pueblo Cultural Center; and

WHEREAS, in order for IPMI to purchase cigarette inventory with the New Mexico Tax Credit Stamp for resale at the Indian Pueblo Cultural Center, it is necessary for a tribal cigarette tax to be imposed on the cigarette sales of IPMI effective on July 1, 2010; and

WHEREAS, The Board of Directors of IPMI has proposed to the Nineteen Pueblos, at a meeting of the shareholders of IPMI, that the Pueblo of Laguna impose its cigarette tax on sales at the Indian Pueblo Cultural Center as an emergency and transitional measure, pending a long term decision by the Nineteen Pueblos on the best procedure for imposing a tribal cigarette tax on sales on the Indian Pueblo Cultural Center Trust Land; and

WHEREAS, the Pueblo Council has determined that IPMI's proposal is in the best interests of the Pueblo of Laguna, the best interests of IPMI, and the best interests of all Nineteen Pueblos.

PUEBLO OF LAGUNA

Ordinance No. 200-10

Page 2

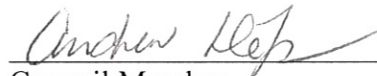
NOW THEREFORE BE IT ORDAINED BY THE PUEBLO COUNCIL OF THE PUEBLO OF LAGUNA, that effective July 1, 2010, Ordinance No. 200-10 is amended by adding the following new section 11 to the ordinance:

Section 6-6-11. Indian Pueblo Cultural Center Trust Land.

- A. Indian Pueblos Marketing, Inc. is hereby authorized by the Pueblo of Laguna, acting for the benefit of the Nineteen Pueblos, to sell cigarettes on the Indian Pueblo Cultural Center Trust Land held by the United States in trust for the Nineteen Pueblos pursuant to Public Law 95-232. Based on this authorization, Indian Pueblos Marketing, Inc. shall not be required to obtain a license under §6-6-5(A).
- B. All provisions of this chapter 6, as heretofore or hereafter amended, other than §6-6-5(A) shall apply to the sale of cigarettes by Indian Pueblos Marketing, Inc. on the Indian Pueblo Cultural Center Trust Land.
- C. The Pueblo of Laguna shall hold the cigarette tax revenue collected from Indian Pueblos Marketing, Inc. under this §6-6-11 on behalf of the Nineteen Pueblos, and such funds shall be disbursed as determined by vote of the Governors of the Nineteen Pueblos as provided in the federal charter of Indian Pueblos Marketing, Inc.
- D. The provisions of this §6-6-11 shall be effective on July 1, 2010 and shall continue in effect June 30, 2013 unless earlier repealed by the Pueblo Council.



John E. Antonio, Sr., Governor



Council Member



Council Member

PUEBLO OF LAGUNA

Ordinance No. 200-10

Page 3

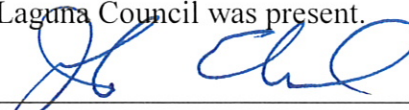
ATTEST:



Pueblo Secretary

CERTIFICATION

The foregoing ordinance was enacted by the Pueblo of Laguna Council on the 8th day of June, 2010, by a vote of 10 for, 3 opposed, abstaining, at a duly called meeting at which a quorum of the Pueblo of Laguna Council was present.



John E. Antonio, Sr., Governor

ATTEST:



Pueblo Secretary